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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

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DECISION OF THE COMPTROLLER

CAAA-48

January 3, 1934.

The Chief of the Contract Records Section, Agricultural Adjustment Administration, has submitted for consideration memorandum dated December 14, 1933, containing the following questions:

"(1) What is to be accepted as satisfactory evidence of authority of an agent?

"(2) Under what fact situations should matters of agency be submitted to the Legal Advisory Committee?

"(3) Under what conditions may a check be made payable to the agent, rather than the principal?"

In my decision of October 26, 1933, CAAA-26, it was held that the signature of an agent acting for an owner, landlord, tenant, lieu holder, or other interested party may be accepted only when accompanied by evidence that such agent is authorized to act in a representative capacity, unless the principal is to be included on the benefit check as a payee, and that such evidence may be in the form of an affidavit by the principal, power of attorney, or, in the case of a trustee, a certified copy of the court order of appointment. See also CAAA-14, October 3, 1933.

It is to be noted that the above referred to decisions require evidence of the authority of an agent only in those cases where the principal is not to be included on the benefit check as a payee. If the principal is not to be named as a payee, it will be necessary that there be filed in the Office of the Comptroller, Agricultural Adjustment Administration, evidence establishing the agent's authority to act for his principal and specifically authorizing

the payment of the benefit involved to said agent. So far as ordinary agency is concerned this evidence may be in the form of an affidavit by the principal, which must be sworn to, or in the form of a power of attorney from the principal, which either may be sworn to or witnessed by two disinterested parties. A copy of such an affidavit or power of attorney will be acceptable if certified as a true copy by the principal, by any one of several principals, or by a disinterested party. In case of trusteeship, there must be submitted evidence in the form of a certified copy of the court order appointing the trustee. A certification by an agent that he is authorized to act for another is not the best evidence of his authority and, therefore, should not be accepted.

Any case in which it is impossible to obtain evidence of the representative's authority, as indicated above, should be submitted to the Legal Advisory Committee for consideration.

As a general rule payment should be made to a principal rather than an agent. However, in any case involving an administrator, executor, trustee, receiver, or other representative acting under authority of a court order, payment should be made to such administrator, executor, trustee, receiver, or other representative, as such, provided there is on file evidence of such representative's authority. See CAAA-23, October 20, 1933. If in any case the principals for whom an agent is acting are too numerous to insert on a benefit check, payment may be made to the agent, as such, provided there is on file proper evidence of the agent's authority. Also, payment may be made to an agent as trustee for all the heirs of a deceased owner, landlord, tenant, lien holder, or other interested party in a case where there has not been or

CAAA-48

will not be administration upon the estate of such deceased owner, landlord, tenant, lien holder, or other interested party, and there is filed in the Agricultural Adjustment Administration a properly executed Form No. CW-45 designating such agent.

The instructions contained herein are necessary to a proper audit and should be adhered to strictly.

(Signed) John B. Payne
Comptroller.

1. The first part of the report

is a description of the

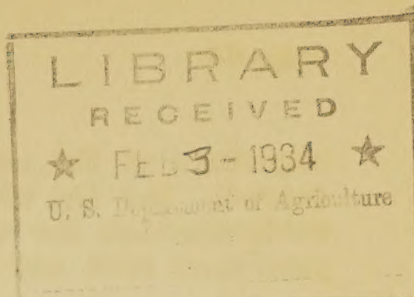
method

used in the study.

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

DECISION OF THE COMPTROLLER



CAAA-49

January 29, 1934.

There has been received from the Chief of the Contract Records Section, Agricultural Adjustment Administration, the following memorandum dated December 29, 1933:

"1. Several Contracts have been received by the Contract Records Section wherein the producer is a partnership or firm and the signature appears as the partnership or firm's name without the signature of the individual signing for the partnership or firm. Might not such signatures, be considered as in the same category as typewritten or printed signatures, and therefore accepted if witnessed?

"2. If a corporation appears as the owner, but the signature is by an agent, is it permissible to accept the contract, under Comptroller Ruling CAAA-26 (8), when a benefit check is to be made payable to the corporation, even though there is no authorization for the agent to act in such capacity and therefore no corporation seal?

"3. If, on page 1 of Form W-2 and page 1 of Form W-3, the name of an individual appears as owner, but included with the signature of such individual on one or both forms, there appears the signature of another individual followed by the word "wife" or "husband" is it necessary to include both husband and wife on the benefit check, or merely the one that appears as owner on the first page of the contract and application?

"4. Frequently Wheat Acreage Reduction Contracts and Applications are received in which a producer's signature appears only on one of the forms. The text of the contract is such as to indicate that the application is a part thereof. Since the application was received with the contract, bears the same serial number, and has the same name or names as the producer, it would appear that there would be no question but what the application is the one referred to in the contract.

If a signature of the producer appears on the contract but has been omitted on the application, is it necessary to obtain his signature on the application?

If the producer has signed the application and has not signed the contract will this suffice?

"5. When a farm is leased for cash for the period covered by the contract is the signature of the owner required on the contract? If the

signature of the owner is omitted will a certified copy of the lease be required? For the wheat contract is paragraph 12 of Form W-3 adequate as authorization for not requiring the signature of the owner when the tenant pays cash rent and the lease covers the period of the contract?"

The signing of a partnership name without an indication as to who signed for the partnership is not analogous to the affixing of a signature by typewriter. Therefore, where a partnership appears as a producer the contract should be signed in the manner prescribed by decision of October 26, 1933, CAAA-26.

In any case where a corporation is designated as the owner, the contract of said corporation must be executed in accordance with the instructions contained in the decision of October 26, 1933, supra. If the contract is executed by an agent of the corporation, payment will not be made thereunder unless and until there is received evidence of the agent's authority to so act, which evidence must be signed by a proper official of the corporation and bear the corporate seal. In this connection see CAAA-35, November 21, 1933. Obviously, a corporate seal cannot be required on an instrument if the laws of the State under which the corporation involved is incorporated do not require such a seal. Whenever a corporation executes a contract without affixing a corporate seal there must be a showing that the laws of the State under which such corporation is incorporated do not require the use of a seal.

If the husband or wife of the person designated as owner on page 1 of the Application for Wheat Allotment Contract (Form W-2) and on page 1 of the Wheat Allotment Contract (Form W-3) joins in the signing of the application and/or contract, the name of the husband or wife should not be inserted on the check covering the adjustment payment, unless it is alleged specifically

by the parties signing that the interest of said husband or wife in the farm involved is other than curtesy or dower.

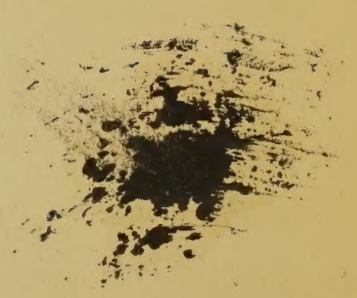
The Wheat Allotment Contract (Form W-3) is intended to represent the final agreement of the parties thereto and it must, therefore, be signed by the producer. The Application for Wheat Allotment Contract (Form W-2) is preliminary to the Wheat Allotment Contract and under paragraph 15 of said contract the application is specifically incorporated into and made a part thereof. Accordingly, it has been concluded not to raise any question with respect to the failure of the producer to sign the application in those cases where the contract is properly signed by said producer.

The matter referred to in paragraph 5 of the submission is being investigated and will be disposed of upon completion of the investigation.

(Signed) John B. Payne
Comptroller.

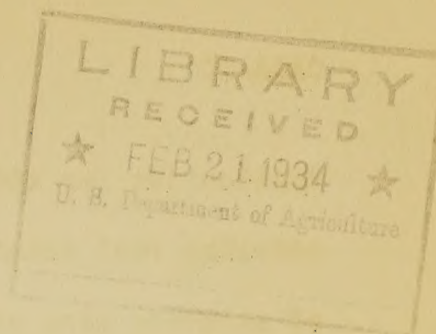
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Yours truly,
J. W. Smith



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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.



DECISION OF THE COMPTROLLER

CAAA-50

February 1, 1934.

There has been presented for consideration a question as to the authority of the Bank of North Dakota to sign wheat allotment contract 46-022-0039 as agent for the State Treasurer of North Dakota, who, it appears, holds title to the land covered by the contract as trustee for the State of North Dakota.

On page 1 of the Application for Wheat Allotment Contract (Form W-2) the Bank of North Dakota, Bismarck, North Dakota, is designated as the landlord and A. E. Ash, Tuttle, North Dakota, is designated as the tenant of the farm involved, which is situated in Kidder County, North Dakota. Said application is signed by A. C. Brainard for the "Bank of North Dakota Agent" and by A. E. Ash, and specifies that the farm is operated on a share basis of one-fourth to the landlord and three-fourths to the tenant. The above-numbered wheat allotment contract also designates the Bank of North Dakota as landlord and A. E. Ash as tenant and is signed in the same manner as the application. There is filed with the contract a power of attorney executed December 1, 1933, by the assistant manager of the Bank of North Dakota, and sworn to, setting forth that said bank is the agent for the State Treasurer of North Dakota, as trustee, and has made, constituted, and appointed R. M. Stangler, P. H. Butler, Theo. W. Sette, A. C. Brainard, or J. E. Lacey, severally and each of them, its true and lawful attorney to sign, execute, and deliver any and all necessary papers, including the

application for wheat allotment contract and the wheat allotment contract, covering real estate situated in Kidder County, North Dakota. The power of attorney also sets forth that the Bank of North Dakota has no corporate seal.

By night letter of January 27, 1934, the Associate Chief of the Wheat Section, Production Division, Agricultural Adjustment Administration, requested the State Treasurer of North Dakota to ratify the alleged authority of the Bank of North Dakota to act as agent for the State Treasurer in signing wheat allotment contracts on land held by the State Treasurer as trustee and to disclose for whom the State Treasurer is trustee. The following telegram dated January 29, 1934, was received from Alfred S. Dale, State Treasurer of North Dakota, in response thereto:

"Bank of North Dakota is agent for State Treasurer and has authority to sign wheat allotment contract on real estate held by State Treasurer Trustee for the State of North Dakota."

In view of the above-quoted telegraphic ratification, it has been concluded not to raise any question with respect to the execution of wheat allotment contracts by the Bank of North Dakota, as agent for the State Treasurer of North Dakota, as trustee of lands held by the State of North Dakota, provided such contracts are signed on behalf of said bank by a person duly authorized to so sign. Accordingly, payments under these contracts are authorized, if otherwise proper, and the checks should be drawn in favor of the State Treasurer of North Dakota, as Trustee.

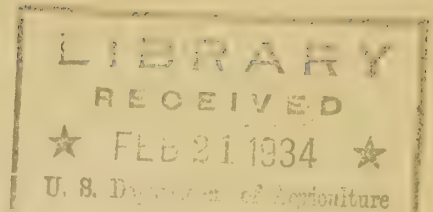
There is on page 3 of the application pertaining to contract 46-022-0039 a rubber stamp notation that "The owner does not guarantee accuracy of state-

ments as to acreage and production." This notation does not modify or annul any of the printed terms of the contract and, therefore, does not affect the validity thereof.

(Signed) John B. Payne
Comptroller.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

DECISION OF THE COMPTROLLER



CAAA-51

February 3, 1934.

Consideration has been given the memorandum submitted by the Acting Chief of the Claims Section, Agricultural Adjustment Administration, under date of January 31, 1934, in which the opinion is expressed that no action should be taken by the Claims Section in developing the possibility of an additional payment being due under a cotton acreage reduction contract where the certificate of performance shows that a lesser acreage was taken out of production than was specified in the producer's offer, a payment having been made to the producer on the basis of the acreage indicated in the certificate of performance.

The development by correspondence of a case in which the above-mentioned situation exists in no way involves the correction or alteration of a voucher, inasmuch as there is no requirement that a producer must submit a properly executed Government voucher form, such as Standard Form No. 1034, before receiving payment under a cotton acreage reduction contract. A properly executed cotton acreage reduction contract and performance and certification sheet are all that is required to support a benefit payment in a cotton case, provided, of course, that said contract and performance and certification sheet are in complete agreement. Therefore, the interests of the United States are in no way prejudiced by developing a case to determine why a lesser acreage than is specified in the contract was taken out of production. The purpose of the 1933 cotton adjustment program was to reduce the 1933 cotton production in America, and in entering into a cotton acreage

reduction contract the producer became obligated to destroy completely all of the cotton on the acreage specified therein. It is quite obvious that the interests of the United States, both from a contractual and economic standpoint, require a determination whether there was a complete performance on the part of the producer. If complete performance is established the producer is entitled to the full consideration stipulated in his contract. If complete performance is not established there should be a showing as to the reason for the producer's failure.

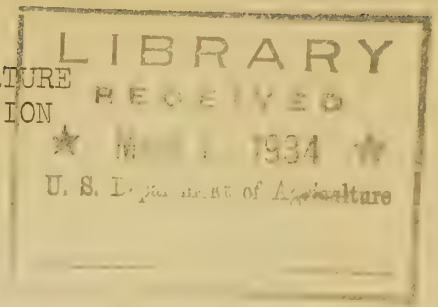
The circular letter quoted in CAAA-29, November 6, 1933, contemplated an additional payment would be made by the Claims Section in those cases where it is alleged that the amount paid the producer is not the full amount due under said producer's contract and where the development of the facts in the case sustain such allegation. Also, CAAA-45, December 27, 1933, manifests the intent to pay a producer the full amount due him under his contract.

In view of the foregoing, it is concluded that the dismissal of cases of this character without further development is not authorized.

(Signed) John B. Payne
Comptroller.

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AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.



DECISION OF THE COMPTROLLER

CAAA-52

February 27, 1934.

There has arisen the question of the right of a producer to pledge the payments due him under a 1934 and 1935 cotton acreage reduction contract.

Paragraph 8 of the above-referred to contract provides as follows:

"Not sell, transfer, or assign, in whole or in part, this contract, or his right to or claim for payments under this contract, and shall not execute any power of attorney to collect such payments and any sale, or assignment, order or power of attorney shall be null and void, except that the producer may pledge or hypothecate any rental payments due to him under this contract for the purpose of obtaining funds for carrying on the current operation of this farm and such pledge or hypothecation shall operate to establish an interest or right on the part of the pledgee in and to said rental payments as against any other person or persons, but the pledge or hypothecation thereof shall not alter the provisions of paragraph 13 that all rental checks drawn in compliance with this contract shall be made payable to the payee therein designated. If the rentals herein provided for shall have been pledged by the producer and the payee herein designated notified of this pledge, then and in that event, such payee whether he be the producer or another, shall receive rental payments hereunder in trust for the benefit of the pledgee and shall be responsible to the pledgee therefor."

It is specified in paragraph 12 of the contract that if the farm covered thereby is operated by a managing share-tenant, said tenant shall sign the contract with the owner, or his legally authorized agent, and that each installment of the rental payments due thereunder shall be divided 50 percent to the owner and 50 percent to the producer as managing share-tenant. A managing share-tenant is defined in the contract as a share-tenant who furnishes the work-stock, equipment, and labor used in the production of cotton and who manages the operation of the farm. Under paragraph 13 of the contract the producer may designate the person to whom all rental payments due under said contract, except as provided in paragraph 12, shall be paid. This provision for the designation of a payee to receive payments is limited

to rental payments as distinguished from parity payments. Paragraph 13 was inserted in the contract only after it was decided to confer on producers the right to pledge rental payments for the limited purpose specified in the above-quoted paragraph, and in order to eliminate the necessity of the Government determining at its peril the persons to whom checks should be made payable in cases where rental payments have been pledged. The language employed in paragraph 8, supra, indicates clearly such a purpose.

It is apparent that paragraphs 8 and 13 are intended to be, and should be, read together. The contract when read as a whole indicates that the right of a producer to designate some person other than himself as payee of rental payments is limited to those cases in which it is necessary for the producer to pledge such payments to obtain funds for carrying on the current operation of his farm. A different interpretation would open the way to wholesale diversion of rental payments from the producers for whom such payments were intended by the cotton program. Furthermore, the form of the contract contemplates that the producer shall insert in paragraph 13 either his own name or in a case in which rental payments have been pledged for the purpose authorized, the name of another person, preferably a disinterested party, who, if notified of the pledge, shall receive the rental payments in trust to be distributed between the producer and the pledgee in the proportions to which they are entitled.

In view of the foregoing, it is concluded that if a producer pledges the rental payments due him under a 1934 and 1935 cotton acreage reduction contract for the purpose of obtaining funds for carrying on the current operation of his farm, the party designated in paragraph 13 of the contract shall receive such rental payments in trust, if notified of the pledge, for

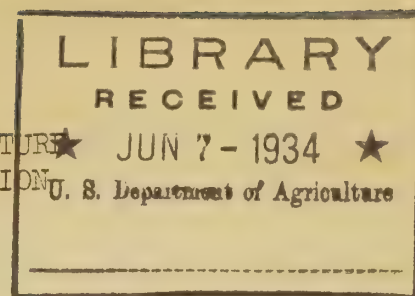
the benefit of the pledgee and shall be responsible to the pledgee therefor.

The right to pledge rental payments for the purpose of obtaining funds for carrying on the current operation of a farm was granted as a means of providing funds for necessary expenses connected with the actual seeding, cultivating, and harvesting of the crop, including work-stock, equipment, and labor, and not for defraying any fixed charges, such as rent.

(Signed) John B. Payne
Comptroller.

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.



DECISION OF THE COMPTROLLER

CAAA-53

May 15, 1934.

The Acting Chief of the Rental and Benefit Audit Section, Agricultural Adjustment Administration, has submitted for consideration memorandum dated May 10, 1934, as follows:

"Many of the Flue-Cured Tobacco Production Adjustment Contracts, Form T-30, have been signed by the producer in his own handwriting; whereas, the 'Application for Price Equalization' payment, Form T-28, relating to the same contract has been signed by mark and properly witnessed. In many cases the converse is true. As the contract specifies that the signature must be the same throughout, the Audit Section has suspended these cases.

"In view of the fact that a person may legally sign a document either by signing his name in full, or by mark, properly witnessed, may the Audit Section approve for payment the above described contracts?"

Ordinarily where a person signs his name in his own handwriting, such signature is susceptible of proof by the character of his handwriting, and for this reason it is usually regarded as the best evidence. Nevertheless, any symbol adopted as one's signature, when affixed with his knowledge and consent, is a binding and legal signature. See CAAA-38, November 24, 1933. If a signature is made by a mark it is usual to require that it be attested by the written signature of one or more witnesses whose signatures are susceptible of proof in like manner. See 13 Comp. Dec. 750.

In my decision of October 26, 1933, CAAA-26, it was held that a signature by a mark must be witnessed by at least two witnesses whose signatures must be in the original. However, in CAAA-35, November 21, 1933, it was concluded that if the person signing by a mark is to receive the benefit check one witness to such signature will be sufficient. This modification

was based on the fact that the instructions on the back of a Government check specify that if the endorsement thereon is made by a mark it must be witnessed by two persons who must sign their names and give their place of residence in full.

The recognition of signatures by mark had its inception in the fact that some people cannot write. Furthermore, there are instances where a person is unable to sign his name because of a temporary disability, and when under such circumstances an instrument is signed by a mark, which signing is properly witnessed, it is as valid, in strict law, as if the person had appended his autograph thereto. See Lemaign v. Stanley, 3 Levinz 1; 1 Op. Att. Gen. 670. Otherwise, a person who cannot write or is under a temporary disability would be prevented from transacting any business which requires his signature.

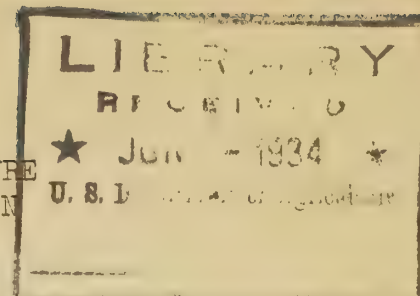
It appears from the above-quoted submission that the producers involved in the contracts in question are able to write their names and that there is no evidence to indicate that said producers were temporarily disabled at the time they signed the contracts or applications by mark. It is noted that the Application for Price-Equalizing Payment for Flue-Cured Tobacco (Form T-28) contains a notation under the space provided for the signature of the producer that "Signature must be same throughout." When the producer's signature on a Flue-Cured Tobacco Production Adjustment Contract (Form T-30) purports to be in his own handwriting and the Application (Form T-28), pertaining to said contract, is signed by said producer by the use of a mark, it cannot be said that the signature is the same throughout.

In order that a proper audit may be made of a case involving this

situation, it is concluded to require a reconciliation of the apparent discrepancy therein by securing evidence to establish whether the producer was under a temporary disability at the time he signed the contract or application by a mark. If the producer was not under such a disability and can write his name, it will be necessary for him to adopt in writing the signature by mark appearing on the contract or application. In the event that the producer was not under such a disability and cannot write his name, it will be necessary for him to submit a written adoption, properly witnessed or sworn to, of his purported autograph on the contract or application.

(Signed) John B. Payne
Comptroller.

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AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.



DECISION OF THE COMPTROLLER

CAAA-54

May 18, 1934.

The Acting Chief of the Claims Section, Agricultural Adjustment Administration, has requested instructions in connection with the claim of Mrs. Eddie L. Pike for the cash benefit and option cotton due under cotton acreage reduction contract 64-058-588, entered into with Eddie L. Pike of R.F.D. 3, Ashville, Alabama.

On July 6, 1933, Eddie L. Pike submitted an offer to take out of production in 1933 four acres of cotton for a cash payment of \$28 and an option on 1.040 bales of cotton, which consideration was based on an estimated yield of 130 pounds of lint cotton per acre. The producer indicated in his offer that the crop covered thereby was subject to liens in favor of A. T. Cox and the Ashville Savings Bank. This offer was accepted by the Secretary of Agriculture and there is in the file a properly executed certificate of performance showing that the contracted acreage has been taken out of production. Both lien holders have signed Form 100, attached to the certificate of performance, in which they consented to the offer and to the performance of the conditions thereof, but stipulated that the cash benefit check should be made payable to the producer and said lien holders.

Payment of the cash benefit due under the contract was made by check No. 1,688,204, dated December 22, 1933, drawn by W. R. Fuchs in favor of Eddie L. Pike, Ashville Savings Bank, and A. T. Cox for \$28. There was also issued to the producer an option contract covering 1.040 bales of cotton. The county agent returned the check in question with the infor-

mation that the producer had died. The above-referred to cotton option contract was also returned by the county agent.

The claimant has made application on Form No. Ccl-4 for settlement of the benefits due the deceased producer under the Agricultural Adjustment Act of May 12, 1933, as amended. The application, properly notarized, sets forth that the producer died intestate November 29, 1933, at which time he had his personal domicile in and was a resident of Ashville, Alabama; that the claimant is the widow of the decedent; that at the time of the producer's death there existed the above-numbered unpaid check and cotton option contract; that the decedent left no assets subject to administration, except those involved in the claim; that the widow has not received the benefit of any exemption or allowance from the estate of the decedent, and that there also survived the decedent one minor child.

Chapter 292, article 3, of the Code of Alabama (1923) contains the following provisions:

"7921. (4199) (2072) (2545) (2824) Exemption of specific personal property.--In favor of the widow and minor child or children, or either, of such decedent, there shall also be exempt from administration and the payment of debts all the wearing apparel of the decedent, and of the widow and minor children, all yarn and cloth on hand intended for their use and consumption, all books kept for use in the family, all family portraits and pictures, all grain, stores, and groceries on hand, necessary for the support of the family for twelve months after the decedent's death, and all bedding and household and kitchen furniture, necessary for the use and comfort of the family; to be selected by the widow, if there be one, or if there be no widow, or she fails to act, by the guardian of the minor child or children.

"7922. (4200) (2073) (2546) (2825) Additional personal property exempt.--In favor of such widow and minor child or children, or either, there shall also be exempt from administration and the payment of such debts, personal property belonging to such decedent at the time of his death, to the amount of one thousand dollars in value, to be selected and set apart for them; and any of such children, on leaving the family, shall be entitled to an equal share of the property so exempt, and then on hand.

"7923. (4201) (2074) Wages and salary of deceased employe, to the amount of one hundred dollars, paid to widow and exempted.--Whenever an employe of another shall die intestate and there shall be due him as wages or salary, a sum not exceeding one hundred dollars, the debtor may discharge himself from liability therefor by paying such amount to the widow of the deceased employe, or, if there be no widow, to the person having the actual custody and control of his minor child or children, or either, as the case may be, who may sue for and recover the same as part of the one thousand dollars in personalty exempted to them.

"7924. (4202) (2075) (2547) (2826) Delivery of personalty exempt.--The personal property exempted under this article shall be delivered to the widow, if there be one, to be by her employed or used in maintenance of herself and minor children; or if there be no widow, then to the guardian of the minor children, to be by him employed or used in the maintenance of his wards.

"7925. (4203) (2076) (2564) Use, etc., of such property before exemptions set apart; right to sue and defend.--Before grant of administration, and before the exempt property is set apart, the right of the widow and minor child or children, or either, to the use and benefit of such property, shall be the same as if it had been set apart as exempt; and suits respecting the same may be maintained or defended by the widow, or if there is no widow, by the minor child or children, as fully, and to the same extent, as if such property had been set apart as exempt from administration."

If the whole personal property is of less value than the \$1,000 exemption allowed under section 7922, supra, the widow is entitled to all of it. See Chandler v. Chandler, 87 Ala. 300, 6 So. 153; Jackson et al. v. Wilson, 117 Ala. 435, 23 So. 521. When the personal property does not exceed in value \$1,000, and there is no administration, a selection is unnecessary, inasmuch as the right of exemption in such a case attaches absolutely and unconditionally to the entire personal property. Possession, retention, and use constitute a sufficient selection. See Gamble et al. v. Kellum, 97 Ala. 678, 12 So. 82.

In Kelley v. Kelley et al., 9 Ala. App. 306, 63 So. 740, it was held that where a husband died leaving a widow and minor children and property

of less value than \$1,000, all of which was exempt, only the widow was entitled to recover on a promissory note transferred to the decedent during his lifetime, it being a portion of such personal property. It was also held therein that the widow was bound to sue alone on the note and was not entitled to join the heirs or minor children as plaintiffs. In commenting on the above-quoted sections 7924 and 7925 (reenactments of sections 4202 and 4203, respectively, of the 1907 Alabama Code), the court stated in its opinion as follows:

"While it is true that under the statute cited the benefit of the exemption allowed is for both the widow and minor children, and that the title thereto is vested jointly in them, when the property has been set aside or when it is unnecessary for it to be set aside because the total of that left by deceased is less in value than \$1,000 (Jackson v. Wilson, supra); yet the right to the possession of the property is conferred by the statute exclusively on the widow, if she be living * * *. It is thus clear that the policy of the law is, upon the death of the husband, to place in the hands of the widow, who thereupon becomes the head of the household, this exempt property, with which to care for herself and the minor children, making her the trustee with full power and discretion in the premises, to use it for the common maintenance, realizing (as the law evidently does) that thereby the fund can the more economically be administered and the more efficiently employed for the benefit of each than if it were parceled out and divided among the several owners or their respective guardians to be separately spent for such purpose."

It appears well established from the foregoing that under the laws of the State of Alabama there is exempted from administration and the payment of debts personal property belonging to a decedent at the time of his death to the amount of \$1,000 and that such exempted personalty shall be delivered to the widow, if she be living, for the use and benefit of herself and minor child or children. In view of the fact that the widow in this case has stated under oath that the decedent left no other assets subject to administration and that she has not received the benefit of any exemption or allowance from

the estate of her deceased husband, it is concluded that said widow is entitled to the cash benefit and option cotton claimed. Accordingly, check No. 1,688,204 and the option contract previously issued in this case should be canceled and a settlement stated in favor of Mrs. Eddie L. Pike, A. T. Cox, and Ashville Savings Bank for \$28, representing the cash benefit due under the cotton acreage reduction contract in question. The settlement should direct the issuance of an option contract in favor of Mrs. Eddie L. Pike for 1.040 bales of cotton.

In connection with this matter there has also arisen the questions (1) whether a widow is entitled to the exemption allowed under section 7922, supra, if there are no minor children and (2) whether a widow is entitled to all the personalty under the laws of the State of Alabama if her husband died intestate and left no children.

In Jackson et al. v. Rowell et al., 87 Ala. 685, 6 So. 95, it was held that the widow, surviving her husband and having no minor child, is entitled to the exemptions of personal property allowed by law. The language employed in section 7922 of the Alabama Code indicates clearly the intention to exclude from the benefit of exempted personalty any children who have attained their majority at the time of their father's death. Since it has been held that the exemption is for the benefit of both the widow and the minor children to be used in their common maintenance (Kelley v. Kelley et al., supra), and that the widow is entitled to the exemption if there are no minor children (Jackson et al. v. Rowell et al., supra), it appears, a fortiori, that the benefit of the exempted personalty would inure to the sole benefit of the widow if the decedent left children who have attained their majority at the

time of his death.

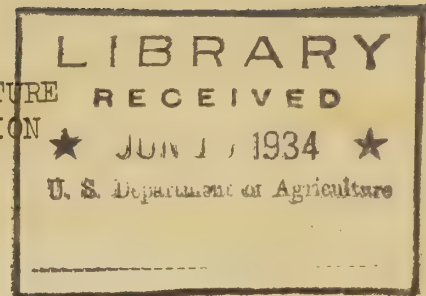
In the event a person dies intestate and leaves no children, the widow is entitled to all the personalty under section 7374 of the Alabama Code (1923), which provides as follows:

"Distribution of personal estate.--The personal estate of persons dying intestate as to such estate, after the payment of debts and charges against the estate, is to be distributed in the same manner as his real estate, and according to the same rules; except that the widow, if there are no children, is entitled to all the personal estate, or, if but one child, she is entitled to one-half; if more than one, and not more than four, children, to a child's part; and if more than four children, to one-fifth."

(Signed) John B. Payne
Comptroller.

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.



DECISION OF THE COMPTROLLER

CAAA-55

May 21, 1934.

It has been brought to my attention that some doubt exists as to the necessity of requiring under certain circumstances evidence of the authority of an individual, firm, or corporation to enter into a contract authorized by the Agricultural Adjustment Act of May 12, 1933, 48 Stat. 31, as amended. The doubt appears to have resulted from a misunderstanding of the requirements and, therefore, it is deemed advisable to review this subject.

An individual, firm, or corporation acting as an agent, executor, administrator, guardian, committee, receiver, or trustee does so in a representative capacity and must derive his or its authority from some source. An accounting officer of the Government is without authority to approve for payment any case which does not contain sufficient evidence to substantiate or justify such payment. Accordingly, I have ruled that when a contract is signed by a person acting in a representative capacity, or when a claim for the amount due is asserted by a person acting in such a capacity, there must be on file in this office evidence of the representative's authority to sign the contract and/or to receive the payment.

With respect to the signature of an agent, it was held in decision of October 26, 1933, CAAA-26, as follows:

"The signature of an agent acting for an owner, landlord, tenant, lien holder, or other interested party may be accepted only when accompanied by evidence that such agent is authorized to act in such capacity, unless the principal is to be included on the benefit check as a payee. Such evidence may be in the form of an affidavit by the principal, power of attorney, or, in the case of a trustee, a certified copy of the court order of appointment."

In decision of January 3, 1934, CAAA-48, the following instructions were given:

"In my decision of October 26, 1933, CAAA-26, it was held that the signature of an agent acting for an owner, landlord, tenant, lien holder, or other interested party may be accepted only when accompanied by evidence that such agent is authorized to act in a representative capacity, unless the principal is to be included on the benefit check as a payee, and that such evidence may be in the form of an affidavit by the principal, power of attorney, or, in the case of a trustee, a certified copy of the court order of appointment. See also CAAA-14, October 3, 1933.

"It is to be noted that the above-referred to decisions require evidence of the authority of an agent only in those cases where the principal is not to be included on the benefit check as a payee. If the principal is not to be named as a payee, it will be necessary that there be filed in the Office of the Comptroller, Agricultural Adjustment Administration, evidence establishing the agent's authority to act for his principal and specifically authorizing the payment of the benefit involved to said agent. So far as ordinary agency is concerned this evidence may be in the form of an affidavit by the principal, which must be sworn to, or in the form of a power of attorney from the principal, which either may be sworn to or witnessed by two disinterested parties. A copy of such an affidavit or power of attorney will be acceptable if certified as a true copy by the principal, by any one of several principals, or by a disinterested party. In case of trusteeship, there must be submitted evidence in the form of a certified copy of the court order appointing the trustee. A certification by an agent that he is authorized to act for another is not the best evidence of his authority and, therefore, should not be accepted.

"Any case in which it is impossible to obtain evidence of the representative's authority, as indicated above, should be submitted to the Legal Advisory Committee for consideration.

"As a general rule payment should be made to a principal rather than an agent. However, in any case involving an administrator, executor, trustee, receiver, or other representative acting under authority of a court order, payment should be made to such administrator, executor, trustee, receiver, or other representative, as such, provided there is on file evidence of such representative's authority. See CAAA-23, October 20, 1933. If in any case the principals for whom an agent is acting are too numerous to insert on a benefit check, payment may be made to the agent, as such, provided there is on file proper evidence of the agent's authority. Also, payment may be made to an agent as trustee for all the heirs of a deceased owner, landlord, tenant, lien holder, or other interested party in a case where there has not been or will not be administration upon the estate of such deceased owner, landlord, tenant, lien holder, or other interested party, and there is filed in the Agricultural Adjustment Administration a properly executed Form No. CW-45 designating such agent."

It has been held consistently that before making payment to or under a contract signed by an executor, administrator, guardian, committee, or receiver, each of whom acts under appointment by or with the approval of a court, there must be submitted evidence of such representative's authority in the form of a short certificate of letters testamentary or of administration, or a certified copy of the court order of appointment or approval of appointment, together with documentary evidence that said letters or appointment are still in full force and effect and that such representative has authority to execute the contract in question. In case of trusteeship it is necessary that there be submitted to this office evidence in the form of a certified copy of the court order appointing the trustee, or if the trust relation was created by an agreement and not subject to a court order there must be furnished a certified copy of the trust agreement.

Decision of September 29, 1933, CAAA-9, dealt with three fact situations, namely, (1) a producer dies after the submission of his offer, but before acceptance thereof, performance, and payment; (2) a producer dies after acceptance of his offer, but before performance and payment, and (3) an administrator or legal guardian signs the offer as producer. The following conclusion was stated in said decision:

"In a case involving any of the above indicated circumstances it will be necessary that there be submitted a certified copy of letters of administration or a certified copy of the court order appointing the guardian, together with evidence that the administrator or guardian is still acting in such capacity."

In decision of October 20, 1933, CAAA-23, there was considered at length the question of making benefit payments under the Agricultural Adjustment Act of May 12, 1933, as amended, when the person or any one of the persons entitled

to such payments dies or becomes incompetent. The following rules were set forth in said decision:

"(1) If a payee died testate and nominated an executor, or upon failure to nominate an executor there is appointed an administrator cum testamento annexo, payment on the benefit check drawn in favor of the deceased will be made to the executor or administrator cum testamento annexo, as such, without the necessity of submitting to this office evidence of the authority to so act. However, when such a check is presented by the executor or administrator cum testamento annexo for payment there must be attached thereto a short certificate of letters testamentary or of administration with a showing thereon whether said letters are still in effect.

"(2) If a payee died intestate and there has been or will be administration upon the decedent's estate, payment on the benefit check drawn in favor of the deceased payee will be made to the administrator, as such, without submitting to this office a certified copy of letters of administration. When the check is presented by the administrator for payment it will be necessary that there be attached thereto a short certificate of letters of administration, together with a showing thereon whether the letters are still in effect.

"(3) If a payee died intestate and there has not been or will not be administration upon the estate of the deceased, it will be necessary to return the check where the amount is \$100 or less to the Disbursing Clerk of the Department of Agriculture, accompanied by a concise statement of the facts involved, and settlement of the case will then be made by the Comptroller of the Agricultural Adjustment Administration in accordance with the laws of the State in which the deceased was domiciled, such as, laws pertaining to exemptions and descent and distribution.

"(4) If a payee died intestate and the amount of the benefit check exceeds \$100, it will be necessary that letters of administration be applied for on the decedent's estate and that a short certificate of such letters be attached to said check when it is presented by the administrator for payment.

"It is to be noted that the procedure set forth above pertains to cases in which the benefit checks have been issued. In a case where payment has not as yet been made and the circumstances therein are as indicated under 1, 2, and 4, a short certificate of letters testamentary or of administration, together with a showing whether such letters are still in effect, must be submitted to this office and the check will be drawn in favor of the executor or administrator, as such. Where payment has not been made and the circumstances are as stated under 3 the check will be drawn in favor of the person entitled thereto under the laws of the State in which the deceased was domiciled.

"Payment on a benefit check drawn in favor of an incompetent payee may only be made to the legal guardian or committee of said incompetent's estate.

Therefore, when such check is presented by the guardian or committee for payment there should be attached thereto a short certificate of the appointment and qualification of the guardian or committee, together with evidence whether the appointment is still in effect. If payment has not been made in such a case the check will be drawn in favor of the guardian or committee, as such, after receipt in this office of the evidence of appointment and qualification of the guardian or committee and whether such appointment is still in effect.

"Where an officer of a State institution for the mentally afflicted is authorized by a State statute to receive and account for money due the inmates thereof who are not under guardianship or committee, a benefit payment due to a person who may be an inmate of the institution may be made to the officer thereof within the limits and under the conditions prescribed by the State statute.

"If the death or incompetency of a producer occurs prior to performance and/or execution of the certificate of performance, the contracted acreage may nevertheless be taken out of production and the certificate of performance may be executed by the person entitled to the benefit payment as indicated herein."

In decision of October 26, 1933, supra, it was stated:

"If the case involves an estate, minor, or incompetent, the contract involved should be signed by the executor, administrator, trustee, guardian, or committee, and proof of such office must be furnished by submitting a short certificate of letters testamentary or of administration, a certified copy of appointment of the trustee, or a short certificate of the appointment and qualification of the guardian or committee, together with a showing that said letters or appointment are still in effect. In lieu of the signature of an executor or administrator of an estate, the signatures of all heirs of the estate will be accepted, provided such signatures are accompanied by an affidavit certifying that the heirs whose signatures are affixed are all the heirs to such estate."

With respect to a contract entered into on behalf of a corporation, it is required that such a contract shall be signed by an official of the corporation, who should designate the name of the corporation for which he is signing and indicate his title, and shall have affixed thereto the corporate seal, if the use of a seal is required by the laws of the State where incorporated. However, a different situation is presented when a contract is signed on behalf of a corporation by an agent who is not an officer of the corporation, such as, an agent in charge of a branch office of a corporation. In such cases it is

tained in the decision of October 26, 1933, supra. If the contract is executed by an agent of the corporation, payment will not be made thereunder unless and until there is received evidence of the agent's authority to so act, which evidence must be signed by a proper official of the corporation and bear the corporate seal. In this connection see CAAA-35, November 21, 1933. Obviously, a corporate seal cannot be required on an instrument if the laws of the State under which the corporation involved is incorporated do not require such a seal. Whenever a corporation executes a contract without affixing a corporate seal there must be a showing that the laws of the State under which such corporation is incorporated do not require the use of a seal."

An official of a state or municipal government also acts in a representative capacity in the discharge of his official duties and it is necessary to ascertain whether such official has authority to bind the state or municipality. Evidence is not required of the authority of an official of the United States Government to sign a contract. However, it has been stated that the authority for a superintendent of an Indian agency to sign a contract on behalf of an incompetent Indian owner of land may be obtained from the Office of Indian Affairs, Department of the Interior, which publishes a "Directory of Indian Service Units" wherein there is listed the various Indian activities and the officers in charge thereof. It appears that with respect to the property of incompetent Indians the superintendent of the Indian agency concerned is acting as an agent of the Secretary of the Interior, who has supervision over the conduct of the affairs of such Indians. In decision of October 26, 1933, supra, the following conclusions were stated:

"If the contract covers State land, said contract may be signed by the official of the State in charge of such land. It will be necessary that there be submitted evidence of the authority of the State official to so act and payment will then be made to such official in his official capacity. In case of Indian land the contract may be signed by the competent Indian owner, provided there is submitted evidence of his competency, and payment will be made to the competent Indian. If the Indian owner is incompetent the contract will be signed by the superintendent having authority to sign for said incompetent Indian owner and payment will be made in such a case to the superintendent in his official capacity. It appears that the authority of the superintendent to

act for an incompetent Indian owner may be obtained from the Office of Indian Affairs, Department of the Interior."

There has not been imposed the requirement that the residuary devisee should join with the life tenant in executing a wheat allotment contract. While the remainder in fee vests in the residuary devisee immediately upon the death of the testator, the life tenant nevertheless has the right to all the ordinary uses and profits of the land during the continuance of the life estate. Of course, it is to be understood that the life tenant cannot do or suffer to be done any act calculated to injure the interest of the remainderman. There has not been overlooked the general rule of law that a life tenant cannot lease the land subject to a life estate for a period which will extend beyond the termination of said life estate. In this respect a life estate differs from an estate in fee simple, inasmuch as the holder of the latter may encumber his estate so that the encumbrance will be binding on his heirs, assigns, grantees, or devisees. To require the residuary devisee to join with the life tenant in executing a wheat allotment contract would be anticipating the termination of the life estate, which anticipation does not appear to be justified or warranted.

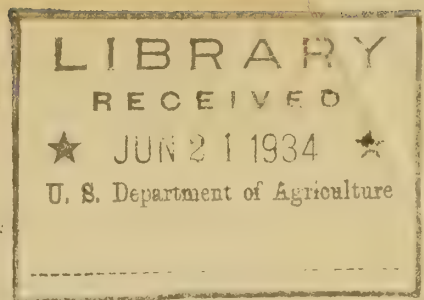
In connection with the owner or landlord joining with a cash tenant in executing a wheat allotment contract, the requirement is that the owner or landlord shall sign the contract only when the lease between such parties does not extend to the end of the 1935 wheat crop year. This requirement appears necessary, inasmuch as should the tenant whose lease expires before the end of the 1935 crop year not continue on the farm, there would be no way to bind the farm to the limitations specified by the wheat program without the signature of the owner or landlord to the contract. This disposes of the question referred

to in the last paragraph of my decision of January 29, 1934, CAAA-49, as being under investigation.

The requirements set forth above are essential to a proper audit and, therefore, I am constrained to insist on a compliance therewith before approving for payment any case to which said requirements are applicable.

(Signed) John B. Payne
Comptroller.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.



DECISION OF THE COMPTROLLER

CAAA-56

June 7, 1934.

The Chief of the Contract Records Section, Agricultural Adjustment Administration, has submitted for approval the following memorandum addressed to him by the Chief of the Tobacco Section, Commodities Division, under date of May 10, 1934, in connection with Burley Type 31 (Form T-39), Fire-Cured Types 21, 22, 23, and 24 (Form T-43), and Dark Air-Cured Types 35, 36, and 37 (Form T-45) Tobacco Production Adjustment Contracts:

"The Tobacco Section desires that contracts in which the prefix Mr., Mrs., or Miss has been indicated before the name of the producer appearing on page 1, but where the prefix Mr., Mrs., or Miss has been omitted from the signature of the producer at the top of page 4, be accepted.

"As an illustration, a contract in the name of Mrs. J. A. Brown as producer and signed on page 4, J. A. Brown, should be accepted even though the signature is not prefixed by Mrs.

"Reference is made to Memorandum S-296, dated April 16, referring to flue-cured tobacco to the effect that in all cases contracts should be accepted if the name and signature of the producer are the same even though the designation, Mr., Mrs., or Miss has been omitted in the signature."

Each of the above-referred to forms of contracts contains on page 1 thereof the titles "Mr.," "Mrs.," and "Miss" in front of the space in which the name of the producer is to be typed or printed. Immediately following these titles is a reference to a footnote instructing that the words not applicable should be stricken out. On page 4 of each contract space is provided for the producer's signature and there is immediately beneath said space the notation that "Producer must sign exactly as on page 1."

Where a producer complies with the footnote instruction on page 1 of the contract by striking out the words not applicable, the word not

stricken out is adopted by said producer as a part of his or her name.

Therefore, in order that there be a compliance with the notation beneath the space for the producer's signature on page 4 of the contract, it is necessary for said producer to include in his or her signature the title so adopted. Otherwise, it cannot be said that the producer signed exactly as the name is indicated on page 1. In addition to the requirements of the contract, there is another reason, equally if not more cogent, for requiring the producer to include in his or her signature the title adopted on page 1 of the contract. Using the illustration given in paragraph 2 of the above-quoted memorandum, there is nothing to indicate whether Mrs. J. A. Brown and J. A. Brown are one and the same person. There is a possibility that while Mrs. J. A. Brown is named as the producer on page 1, the signature thereon is that of her husband, son, or daughter having the same initials.

In approving the memorandum of April 10, 1934, addressed by the Chief of the Tobacco Section to the Chief of the Contract Records Section, which was the basis of the latter's memorandum of April 16, 1934, S-296, it was assumed, in the absence of any representation to the contrary, that the Flue-Cured Tobacco Production Adjustment Contracts (Form T-30) were properly executed in accordance with the requirements thereof. Therefore, since the Application for Price-Equalizing Payment for Flue-Cured Tobacco (Form T-28) is collateral to the contract the omission of the title in the signature on said application was not considered a material variance. Furthermore, the application does not have the titles "Mr.," "Mrs.," and "Miss" in front of the space in which the producer's name is to be typed or printed, nor does the application require the producer to indicate which one of said titles is

applicable. Consequently, the failure of a producer to include in his or her signature on the application the title "Mr.," "Mrs.," or "Miss" does not cause such a discrepancy as was considered in CAAA-53, May 15, 1934.

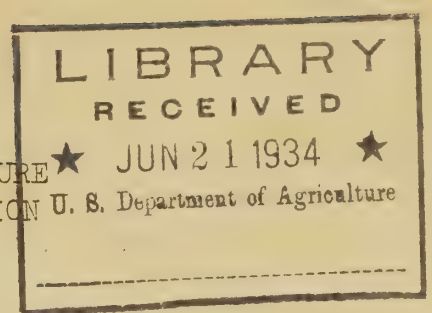
Where the name of the producer is indicated on page 1 of the contract as "Mrs. Mary Jane Doe" and she signs on page 4 thereof as "Mary Jane Doe" or "Mrs. M. J. Doe," such signature is substantially the same as the name indicated on page 1 and said contract may be accepted, if otherwise correct. However, if the signature on page 4 of one of these contracts differs in any other respect with the name indicated on page 1 thereof, it is concluded that said contract may not be accepted unless and until evidence is secured to establish whether the person designated as producer on page 1 and the person who has signed as producer on page 4 are one and the same. Accordingly, the above-quoted memorandum of May 10, 1934, is not approved.

(Signed) John B. Payne
Comptroller.

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.



DECISION OF THE COMPTROLLER

CAAA-57

June 9, 1934.

The Chief of the Contract Records Section, Agricultural Adjustment Administration, has requested approval of the following memorandum addressed to him by the Chief of the Tobacco Section, Commodities Division, under date of May 10, 1934, relative to Burley Type 31 (Form T-39), Fire-Cured Types 21, 22, 23, and 24 (Form T-43), and Dark Air-Cured Types 35, 36, and 37 (Form T-45) Tobacco Production Adjustment Contracts:

"In the statement of consent in the above tobacco contracts there is a space for the name of the producer in the second line of the statement of consent.

"If the name of the producer in the statement of consent differs from the name of the producer appearing on Page 1, of the contract or his signature appearing at the top of Page 4, then the producer's name on Page 1 and his signature on Page 4, shall be considered as being correct and the producer's name appearing in the statement of consent shall be considered to be the same as his signature on Page 4, unless the family name is different."

On page 4 of each of the forms of contracts in question, there is a statement of consent to be signed by the person or persons having an interest in the tobacco land or crop covered by the contract. Said statement is as follows:

"The undersigned, in consideration of and in order to induce the execution of this contract by the Secretary of Agriculture, hereby grant(s) to the producer, _____, permission to enter into and execute this contract and agree(s) that the Secretary or his authorized agent may deal with the producer as if he were the sole party having interest in said tobacco land or crop."

If the name inserted in the above-quoted statement differs from the name of the producer indicated on page 1 of the contract and the signature of said producer on page 4 thereof, there arises immediately the question

whether the person named in the statement and the person appearing as the producer elsewhere in the contract are one and the same. Generally, and if any significance may be attached to the sequence of the provisions in the forms of contracts in question, the statement of consent is executed after the contract has been prepared and signed by the producer. Therefore, interested parties have knowledge at the time of executing said statement of who is named in and has signed the contract as producer. If, despite such knowledge, the interested parties have inserted a different name in the consent provision, it is logical to assume that they did so advisedly and intentionally.

There is a possibility that the interest of the parties signing the statement of consent arose out of a transaction with a person having the same surname as the producer designated on page 1 of the contract, but no relation to said producer, and that the execution of the statement in the particular instance resulted from a mistaken identity. Also, it is possible that the person named in the statement is the father, brother, or son of the producer designated on page 1 and that the interested parties do not have any interest in the tobacco land or crop covered by the contract.

The wording of the consent provision indicates clearly that the permission and authority granted thereby extend only to the person named therein as producer. Consequently, to change or correct the name inserted in said provision without the knowledge and consent of the interested party or parties appears to be an unauthorized alteration of the agreement made by said party or parties.

In connection with the signing of these contracts, it was held in CAAA-56, June 7, 1934, that a producer must sign on page 4 exactly or sub-

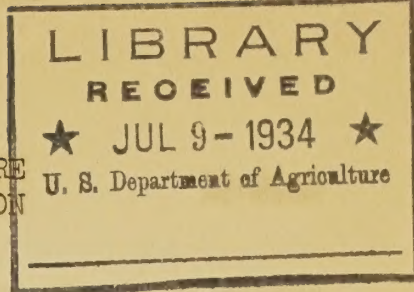
stantially the same as his or her name is indicated on page 1 and that where the signature is not exactly or substantially the same as the name so indicated, evidence must be obtained to establish that the person designated on page 1 and the person who has signed are one and the same. That conclusion is equally applicable to the present situation.

In view of the foregoing, the above-quoted memorandum of May 10, 1934, is not approved and it is concluded not to authorize payment in any case involving the situation set forth therein unless and until evidence has been obtained to reconcile the discrepancy between the name inserted in the consent provision and the name of the producer appearing elsewhere in the contract.

(Signed) John B. Payne
Comptroller.

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.



DECISION OF THE COMPTROLLER

CAAA-58

June 23, 1934.

The Chief of the Contract Records Section, Agricultural Adjustment Administration, has submitted for approval the request contained in the following telegram dated June 20, 1934, from T. S. Fisher, County Agent of Washita County, Oklahoma (73-075):

"Re: CR-Cotton 128-1 where there is any blank space left on Table two - it is intended that a zero be there. Kindly consider the zero to be there and proceed to pay off these contracts on that basis without causing any unnecessary delay. If not acceptable please wire reply."

It appears that in many of the 1934 and 1935 cotton acreage reduction contracts received from Washita County, Oklahoma, some of the spaces provided in Table 2 thereof for the insertion of cotton acreage and production data were left blank. Consequently, the Contract Records Section rejected these contracts pending receipt of a properly executed Form CR Cotton 128-I in each case. This form calls the attention of the county agent to the omissions in Table 2 and requires that complete and correct cotton acreage and production data be furnished thereon.

The instructions contained on page 13 of the Administrative Rulings and Instructions (Form Cotton 5) stipulate in connection with the preparation of Table 2 that each year of the base period must be filled in for the land now in the farm and that such information must be complete irrespective of whether cotton was or was not planted. At the top of page 3 of the contract there is a notation that the application cannot be accepted unless the information called for in the spaces in Table 2 is fully set forth for the base period years. The

action of the Contract Records Section in rejecting the contracts in which there had not been a compliance with these instructions was correct.

The county agent states in the above-quoted telegram that it was intended to insert zeros in those spaces in Table 2 which were left blank in the contracts in question and requests, in order to avoid the delay incident to having Form CR Cotton 128-I executed in each case, that consideration be given these contracts on the basis of zeros having been inserted in the blank spaces. The Contract Records Section has reported that there are 218 rejected contracts involved bearing serial numbers 22, 25, 33, 99, 126, 127, 131, 155, 175, 196, 212, 224, 412, 416, 417, 418, 422, 424, 425, 432, 441, 448, 451, 459, 460, 471, 472, 477, 479, 482, 488, 489, 492, 493, 499, 501, 509, 519, 532, 546, 587, 588, 589, 590, 593, 600, 608, 610, 615, 616, 617, 619, 620, 628, 641, 642, 645, 648, 654, 663, 664, 670, 676, 677, 679, 683, 684, 690, 691, 692, 693, 698, 700, 704, 706, 730, 780, 820, 834, 876, 899, 920, 938, 958, 986, 1018, 1028, 1065, 1121, 1160, 1193, 1231, 1273, 1394, 1397, 1443, 1501, 1511, 1604, 1675, 1741, 1791, 1806, 1817, 1821, 1838, 1845, 1847, 1848, 1867, 1884, 1850, 1853, 1862, 1864, 1898, 1899, 1911, 1936, 1944, 1968, 1986, 1996, 2020, 2029, 2033, 2068, 2074, 2082, 2083, 2093, 2103, 2106, 2109, 2124, 2149, 2168, 2197, 2200, 2207, 2231, 2232, 2246, 2268, 2275, 2280, 2287, 2306, 2337, 2360, 2419, 2439, 2511, 2516, 2544, 2558, 2562, 2582, 2591, 2632, 2697, 2710, 2715, 2721, 2730, 2740, 2741, 2755, 2756, 2766, 2768, 2777, 2778, 2779, 2780, 2783, 2785, 2786, 2787, 2799, 2805, 2809, 2810, 2811, 2812, 2814, 2815, 2816, 2824, 2825, 2827, 2828, 2848, 2857, 2864, 2887, 2888, 2895, 2896, 2911, 2925, 2927, 2928, 2929, 2942, 2943, 2944, 2987, 2988, 2989, 2991, 2992, 2993, 2994, 2995, 2996, 2997, 2998. Undoubtedly, considerable difficulty and delay would be experienced in

securing a properly executed Form CR Cotton 128-I in each of these cases with the result that the making of payments under these contracts would be correspondingly delayed. I am not unmindful of the fact that delays in making payments might be prejudicial to commodity programs and inimical to the interests of producers.

In view of the representations contained in the telegram of June 20, 1934, and the facts and circumstances involved, the request of the county agent is approved and the above-numbered contracts may now be accepted, if otherwise correct.

(Signed) John B. Payne
Comptroller.

